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1872.

Department of Public

OFFICE

STATION

No. 15

Dated 11. 5. 1872

Pages in the file

SUBJECT

F. 23.

Back Papers.

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Proceedings of the Madras Government, Public Department,
8th May 1872.

Read the following papers :—

No. 18. From J. B. PENNINGTON, Esq., Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated 2nd November 1871.

I AM directed by the Board of Revenue to call the particular attention of Government to the following report of facts they have been unavoidably compelled to notice respecting the private affairs of Mr. A. J. Breeks Atkinson, now acting as Head Assistant Collector and Magistrate of Salem.

2. The day before he left for England, Mr. Overbury made a communication of a very serious nature to a Member of the Board regarding Mr. Atkinson, of which the following note was made shortly afterwards by the Member referred to :—

" Mr. Overbury told me that on assuming charge of the office of Head " Assistant from Mr. Breeks Atkinson a great many rumours of a most unpleasant " nature had reached him. People said that Mr. Atkinson had been receiving money " from different parties on account of his official acts ; in fact, that he was taking " bribes. Mr. Overbury said there was one instance in which Mr. Atkinson had given " over a tope situated in the town of Tripatore, I think to the Abkarry Contractor, " from whose brother or relative, who lived at Arcot, Mr. Atkinson had borrowed " money ; this case he (Mr. Overbury) said he had reported to Mr. Longley, who " had suspended the order pending further enquiries. He said there were other " instances which he could not prove, but which were freely spoken of at Tripatore, " and which he felt bound to mention. Mr. Overbury asked me if I thought he was " bound to report these matters to Government. I said I considered that the " Collector of his District was the proper person to report them to. He said he had " reported one instance to Mr. Longley. He went on to say that Mr. Atkinson was " very much under the influence of the Abkarry Contractor : that at his instance " he had taken up a case of petty assault against some person the very day before " he (Mr. Overbury), relieved him, and had fined the defendant 30 Rupees. He " said it was stated that he had received a large sum, Rupees 500, for this case ; " and I *think* Mr. Overbury said it was an old case which had been refused by " himself before he had gone on leave. He mentioned some other cases which I " do not remember, but he said Mr. Harris, the Assistant Superintendent of Police, " was aware of what was going on, and had said he intended reporting it to the " Inspector General in his Diary. Mr. Overbury said he did not feel himself " justified in not making known what had come to his ears, but he was leaving " for England next day. He concluded by saying, at any rate I have told you, a " Member of the Board, and you may do what you think right about it."

3. The Board felt compelled to make some enquiry as to Mr. Overbury's specific allegations ; but after some correspondence with the Collector they are able to state that, as far as the Salem matters are concerned, and *as far as their enquiries have gone*, no evidence has been found in support of Mr. Overbury's suspicions. In the course of the correspondence, however, Mr. Atkinson, in a letter dated 13th of September, while stating that he was in no way indebted to the Abkarry Contractor or to any of his relations, added (of his own accord) that a list of his creditors was with Messrs. Arbuthnot and Co., trustees of a deed made in January last,

one clause of which was that he was prohibited from borrowing any money, and that he had, in point of fact, not done so.

4. In a subsequent letter of the same date he stated that all his creditors had receipts for their money, and that he was quite prepared to lay before the Board the whole state of his affairs from the beginning.

5. Having thus become officially acquainted with the fact that Mr. Atkinson was deeply involved, and, although no direct confirmation of the more serious facts stated by Mr. Overbury had resulted from their preliminary enquiry, yet fearing from all they had heard, that his indebtedness was only too likely to interfere with the proper discharge of his duties, the Board thought it only right to satisfy themselves that the arrangements described were such as to free him from all serious inconvenience, and accordingly* requested him to instruct his Agents to lay a statement of his affairs before the Board, together with a complete list of his creditors, as suggested by himself.

* 18th September 1871.

6. He instructed Messrs. Arbuthnot and Co. to that effect, and asked them to send also a Memorandum (which had been prepared before, and which was to be laid before his creditors on the 28th September), "relating to an application to have "the monthly instalments reduced, as owing to sickness in his family" he had found it necessary to send more money home.

7. Messrs. Arbuthnot and Co. wrote to the Board on the 23rd of September, describing what had been done with a view to arrange Mr. Atkinson's affairs, and offering to send a report of the result of the meeting to be held on the 28th. They declined (in a subsequent note) to give a list of the creditors, and the Board thereupon applied to Mr. Atkinson himself for one.

8. On the 29th Messrs. Arbuthnot and Co. reported (in a letter which is forwarded herewith in original† as giving a clear statement of Mr. Atkinson's affairs), that no definite decision could be arrived at by the creditors.

† Enclosure No. 1.

9. It will be observed from Messrs. Arbuthnot and Co.'s letter that his affairs are in a far worse condition than his own recent letters on the subject had led the Board to expect. There can be little doubt that his liabilities, at the present time, are considerably *over a lac of Rupees*.

10. It will be noticed that the meeting of the creditors was adjourned to the 16th instant, and the Board resolved to await the result before taking any further steps.

11. On the 18th they were informed that no meeting had taken place, and that there was no chance of any settlement.

12. The Board had by that time discovered enough to feel satisfied that no correct list of Mr. Atkinson's creditors was obtainable, and accordingly told him it was no longer required.

13. By this time, however, they had heard so much that was prejudicial to Mr. Atkinson, and the rumours (long current) of his pecuniary transactions with natives living either within his jurisdiction, or more or less under his authority, had gained such strength from the various disclosures made, that the Board resolved to

examine personally a certain Tahsildar of the Chingleput District, Sami Nayadu, his name having been particularly brought to their notice in connection with this portion of Mr. Atkinson's alleged conduct.

14. A copy of a few rough notes made at the time is enclosed, from which it will be observed that Sami Nayadu went security for a debt of Rs. 1,250 to save Mr. Atkinson, then an Assistant in the same District, from arrest in his own house, and was subsequently compelled to pay the amount in full under a summons from the High Court, because he thought it would have been "improper" for the case to have been made public, as Mr. Atkinson had drawn the bill, and he (Sami Nayadu) had accepted it. The only security tendered him by Mr. Atkinson was a bill on Mr. Pritchard, the Veterinary Surgeon, for six or seven hundred Rupees, which was dishonoured.

Enclosure No. II.

15. The Board think it unnecessary to say more to prove the need of some enquiry into Mr. Atkinson's affairs. They are unwilling to prejudge him any way, but fear he has contracted debt recklessly and without any reasonable hope of paying it. He has further, in the Tahsildar's case (and they fear it would be found in other cases too), most flagrantly violated the rules* of the service in regard to borrowing money from a native within his jurisdiction and connected with him officially. The Board are therefore compelled most reluctantly to state their conviction that his present position is altogether incompatible with that perfect freedom from all improper influence which is so essentially necessary to the due administration of public duties in this country.

* See S. O., 385 at page 371 (Dalyell's Edition); especially paragraphs 12, 13, 14, and 15 of E. M. C., dated 19th November 1822, pages 874 and 875.

16. The correspondence referred to in this letter will be forwarded should Government require it.

P. S.—It is perhaps desirable to add that the Board do not blame Sami Nayadu in any way for his share in the transactions described in the above letter.

No. I.

From Messrs. ARBUTHNOT & Co., to the Acting Secretary to the Board of Revenue, dated Madras, 29th September 1871.

With reference to former correspondence on the subject of Mr. Breeks Atkinson's affairs, we regret to inform you that no definite decision was arrived at yesterday evening by the meeting of creditors.

The meeting was attended by eighteen creditors, who represented claims amounting to Rupees 50,908-14-11, of which Rupees 27,000 were claims which had not been previously brought to our knowledge.

After election of a chairman from among the creditors, Mr. Prichard addressed the meeting, explaining the provisions of the existing Trust Deed, which we may inform you are, briefly, that Mr. Atkinson is to pay Rupees 400 per mensem into the hands of Trustees for the benefit of his creditors, and to insure his life for Rupees 20,000, premia for such Insurance to be a charge on the Trust Funds. Mr. Prichard intimated that out of a total number of fifty-three creditors who have up to the present time preferred claims, which claims aggregate *Rupees* 94,845-5-9, only twenty-one creditors, representing *Rupees* 13,668-10-6, have signed the Trust Deed, the remainder having distinctly refused to do so. That it is uncertain that all the creditors have yet been discovered, as at this very meeting five fresh claims, and four additions to previous claims, have been made, and

none of the creditors who have refused to join in the trust have yet rendered statements with interest (in some cases due at very high rates) calculated to a certain date. That Mr. Atkinson wishes him to intimate to the meeting that it is quite impossible for him to continue paying *Rupees* 400 a month to any trust, so long as he remains on his present net salary of *Rupees* 750. That he finds it absolutely necessary to send Rupees 400 to his wife and family, two members of which are in great need of medical advice and comforts, and of the remaining Rupees 350 he must reserve Rupees 150 for his own expenses, and the balance of Rupees 200 is all he can afford to the Trust.

After some conversation, the general effect of which was that Mr. Atkinson's proposal could not be entertained, it was agreed that Mr. Atkinson should be asked to enter into an amended Trust Deed, and the following resolution was proposed and seconded by creditors.

"That Mr. Atkinson shall be invited to enter into an amended Trust Deed, on the following "terms as regards his payments."

"That he shall until full payment of all his debts only retain Rupees 350 per mensem, of his "pay and allowances for the time being, and shall make over the remainder to his creditors."

"That he shall also covenant to make over to his creditors all property whether in possession, "or future acquired, and whether in remainder or reversion."

"That he shall further insure his life, for the benefit of his creditors, to the extent of "Rupees 50,000, the upkeep of which shall be a first charge on his monthly payments after "payment of expenses of trust, and Trustees commission, and that he shall not leave India without "the assent of a majority of his creditors."

This resolution was carried, and a long discussion arose as to cessation of interest. It was pointed out to the creditors that interest at even 9 per cent. on the claims now preferred would amount to nearly Rupees 9,000 per annum, while instalments at the present rate of Rupees 400 per mensem would only amount to Rupees 4,800 per annum, nearly the whole of which would be required for insurance premia. Moreover, that many of the claims were bearing interest at ruinous rates, and that it was absolutely indispensable, in order to give a chance of success to the proposed arrangement, that interest should cease on all the claims from the date of the proposed amended Trust deed.

After a long and fruitless discussion the meeting was, owing to the lateness of the hour, and with the view of enabling the creditors present to communicate with others absent, adjourned to the 16th proximo at 4 P. M. at the same place.

No. II.

Sami Nayadu's Statement.

"I served under Mr. Brecks Atkinson, I did not lend Mr. Atkinson any money. I was talking "to him at his house about nine months ago, at the end of last year, when a bailiff came with a "warrant for Rupees 1,000 and interest."

"I am an (old) friend of the Worsters."

"Then I agreed to be responsible for the debt, I knew the man (the creditor who came with "the bailiff) and signed an agreement accordingly. I made the arrangement with Mr. Atkinson's "creditors. I paid the money (Rupees 1,250 including interest) on a summons that came to me "at Madranticum, served through the Chingleput Court, but I never (actually) got the summons. "I paid the money after I went to Madranticum last about six weeks ago."

"The summons was out some four or five months ago, when I went to Madranticum first, "before I went on leave, the Guzarati's* name is "*Saráb Lúp Lál.*"

* (The creditor.)

"Mr. Atkinson wants to pay off the Guzaratics first, as he borrowed from them at the rate of "cent per cent."

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"I received a bill on Dr. Pritchard (on account of sale proceed of carriages and horses) which "he would not pay, so the Guzarati gave it to me as security, and made me pay up. I paid the "money to prevent the suit getting into Court, because it would have been 'improper,' as it was "drawn by Mr. Atkinson *on demand*, and I backed it, so I did not want it to go into Court."

(True Copy.)

(Signed) J. B. PENNINGTON,
Acting Secretary, Revenue Board.

27th October 1871.

No. 19. From W. HUDLESTON, Esq., Officiating Chief Secretary to Government, to C. T. LONGLEY, Esq., Collector of Salem, dated Fort St. George, 7th November 1871.

I am directed by His Excellency the Right Honourable the Governor in Council to forward to you in original, to be returned, the accompanying letter from the Acting Secretary to the Board of Revenue, with two enclosures, relative to the pecuniary affairs of Mr. A. J. Breeks Atkinson, now Acting Head Assistant in your District, and to request that you will communicate the papers to that gentleman, in view to his submitting to Government through you, any explanation he may desire to offer of the very serious matters which they contain.

No. 20. From C. T. LONGLEY, Esq., Collector of Salem, to the Revenue Secretary to Government, Fort St. George, dated Salem, 11th November 1871.

I have the honour to acknowledge the receipt of your letter and enclosures in the matter of my Head Assistants' indebtedness. I have, as desired, called upon Mr. Breeks Atkinson for any explanation he may have offer, and shall forward the same to Government.

No. 21. From C. T. LONGLEY, Esq., Collector of Salem, to the Revenue Secretary to Government, Fort St. George, dated Salem, 18th November 1871.

I have the honour, in reference to your letter of the 8th instant, *in re* Mr. Breeks Atkinson's indebtedness, to forward that Officer's explanation received by me this morning.

The enclosures which accompanied your letter under reply are also returned.

From A. J. BREEKS ATKINSON, Esq., Assistant, to the Collector of Salem, dated Tripatoor, 14th November 1871.

I beg to return Mr. Secretary Hudleston's letter, and its three enclosures, of 8th instant, and to offer the following explanation for the information of His Excellency the Right Honourable the Governor in Council.

This explanation consists of three parts :—

I. Mr. Overbury's communication to "a member of the Board," and the "notes" thereon.
II. Sami Nayadu's Case.
III. The present position of my private affairs.

Proceedings of the Madras Government, Public Department, *8th May* 1872.

1. Mr. Overbury stated as noted by "a Member of the Board," that it was "rumoured, "and freely spoken of in Tripatore that I took bribes; that I had given away a tope to the "Abkary Contractor whose relative lived at Arcot and from whom I borrowed money; that I "received 500 Rupees to fine a man 30 for a petty assault, the very day before Mr. Overbury "relieved me; that Captain Harris said he intended reporting it to the Inspector General in his "diary; and that he, Mr. Overbury, had done his duty by telling a member of the Board."

2. I did give away a tope to a relation of the Abkary renter, and am in no way ashamed of having done so: it was the very best thing for the Government and the public that could have happened to it; as any one who has ever seen it, and knows the facts, will admit. I can only desire that the whole of the papers regarding it may be laid before the Government, and officially. There is no shadow of fault, blame, or suspicion whatever, attaching to me in the matter. There are all three attaching to others; and perhaps the Board would wish to know how their informant came to interfere in the matter at all. With permission of my Collector, I remonstrated officially with certain proceedings of his in that case; and begged him, if not perfectly satisfied, to lay the whole matter before the Board for their consideration. Mr. Longley replied demi-officially to my second application (1st official, 2nd demi-official) that he would send my letter. I have no doubt but that he did so, but as it was demi-official no order of the Board will, I presume, appear.

3. I decline to discuss my Magisterial proceedings with Mr. Overbury. Let the Sessions Judge of Salem speak. He has had a considerable experience of my way of doing business, and has had a considerable number of my calendars, proceedings, and preliminary registers, before him, from the latter half of April up to date, excepting the month of July. He has had two appeals, and only two, one of which was dismissed without even calling for the records, and the other is still under disposal.

4. I have searched my office records from April to July. I can find no case of "petty assault." Cases of that nature are not generally presented before, or tried by, a full power Magistrate. I find a case of wrongful* confinement under Section 342 of the Indian Penal Code, complained of on 15th June, under trial from 24th to 28th of June,† in which thirteen witnesses were examined, and in which two men were fined 30 Rupees apiece, or, in default, a month's imprisonment, and in which a Police Officer's conduct is commented upon. I do not find a word in the calendar or record about its being old: if the statement were true, it would have been urged, and the extract of acquittal, dismissal, or discharge produced, no fear of that: if such a plea had been urged, it must have been on the calendar or record: and I do not understand how a Magistrate, except perhaps Mr. Overbury, can refuse a case. If that means refusing to try it, or have it tried, it is illegal; if it means refusing a petition, it is unjust, and contrary to the well known rules that every petition requires an answer; and if a Criminal petition, the taking of a deposition. See the Board's own order in a late case in the Bellary District, and Section 66 of the Code of Criminal Procedure. Mr. Overbury, or "a Member of the Board" will hardly admit either construction. Again, a case under the Section quoted is entered in the Schedule attached to the Code of Criminal Procedure as triable by a full power Magistrate or a Magistrate of the 1st Class. As no officer of the latter description then existed in my Division, the reason of *this* case, if that is what Mr. Overbury meant, (the only apparent similarity is the amount of the fine,) appearing on my file is obvious and requires no remark. I could not have referred it to a Sub-Magistrate for trial, even if I had wished, as there was no one competent to try it. Besides it is not my procedure, in any case that can possibly be avoided, to refer Magisterial cases to Subordinates who are already overworked, in order to clear my own file, and save myself trouble. It will then be seen that the real facts, if this be the case to which Mr. Overbury refers, are quite different to what he stated and what "a Member of the Board" noted. If this is not the case referred to, the whole business is a fiction, unless Mr. Overbury is confounding a case of his own,

* This is the last I tried.

† Mr. Overbury relieved me at Salem on 3rd July.

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in which, with Act II. of 1864 before him, he sentenced a boy, not an adult, to 40 stripes with a rattan, and carried it out. The records are to be found in the High Court, and the sufferer must have been delighted to be told, if he ever was told, some three months after he had been whipped, that so much of the sentence as exceeded 30 stripes was illegal!

5. I am quite prepared to stand a comparison with Mr. Overbury on the Magisterial side.

6. I do not know what Captain Harris said, whether it bears out Mr. Overbury's statement or not; nor what he did. He is not here, so I cannot ask him, but as far as I know Captain Harris, I feel sure that he would do what he said he would do. This statement, however, as detailed by Mr. Overbury, and noted by a Member of the Board, is not a likely one for him to have made; as he, and Mr. Overbury, if he ever thought, and I, we all know that an Assistant Superintendent does not "report to the Inspector General in his diary."

7. I have already informed the Board that I never had, nor have, any pecuniary dealings with the Abkary renter of Tripatore, or with any of his family. The very man of whom I was accused of favoring by giving his relation a tope, was called by a wrong name, and lives at Tranquebar. I do not know that he has any relative or brother at Arcot; the only member of the family that I ever knew was Abkary renter of Chingleput district. The Tripatore renter has an Agent here, with whom my connection amounts to this, that I persuaded him to withdraw a ruinous suit against the Collector, the defence of which had been sanctioned, and in which the Collector must have been cast, and got a compromise at half the sum. This is all in the official record, as also how Mr. Overbury promised to settle the matter, and failed.

8. Now, it will be admitted by every body who read Mr. Overbury's certificate on which he was sent to England, that he was mad, "had lost his head," are, I believe, the euphemistic words of the Zillah Surgeon. The day before he left Madras he wrote a letter in which he stated he was off in the "Delhi" to-morrow; that he had been half drunk for two days; that he had seen that the Government had gazetted me to act for *him*, and asked are they drunk too? His servant returns to Tripatore, and we laugh to hear that his master was red in the face. It was apparently in this delightful state of body and mind that Mr. Overbury furnished information of which "a member of the Board" took "notes." A gentleman, who saw Overbury constantly all July, has repeatedly told me that he thought he was mad, and certainly Mr. Overbury's acts and words here and in Madras do not belie the belief.

9. Mr. Overbury is good enough to state that "Mr. Atkinson was very much under the "influence of the Abkary renter," who does not live here, and whom Mr. Atkinson has never seen in his life. This very assertion shows the amount that Mr. Overbury knew of even the Town of Tripatore, in which he has resided, I should be sorry to say, how many months.

10. I know Mr. Overbury's friends, and can count them on my fingers; with them perhaps I am not popular, I however know no reason why I should not be, at any rate I do not care about it. I decline to be led through the nose by a subordinate,* let him do my work and I sign my name; and I also decline the private visits at my private house of Vakeels of the District Munsiff's Court and unlicensed Law Agents, to discuss the affairs of the nation in general, and their neighbours and clients in particular.

* This man, has, I am happy to say, left my division, and slunk out of it without even coming near me. His reason is good. I have officially reported him for sending me a false account of his "Demand, Collection, and Balance Statement", which falsity Mr. Overbury failed to detect. What has become of my reference I am unable to say. Probably my Collector has sent to the Board.

11. It was my duty, when last here, to expose the collapse and total failure of an institution in Tripatore which Mr. Overbury had created; in which his friends were mighty men and managers, each with a lamp paid for, found, and lighted by somebody else before his door; for which Mr. Overbury had received the approbation of Government and the Revenue Board, with the following result—351 Rupees and odd of Government money, which is more than one third of the whole collection from August 1870 to May 1871, when it ceased, has been wasted and beyond all recall—And then he asks for more! This is all official.

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12. It was also my duty on 15th August last to open some three weeks correspondence, English included, that had accumulated between 3rd July and 14th August, the period of my absence, and to commit for trial, under orders of the Sessions Judge, a case of murder by sons and relatives of one of the most influential Mittadars, who had been screened from arrest by *the* most influential and wealthiest Mittadar in my division, which case Mr. Overbury had dismissed. The extraordinary state of Mr. Overbury's record, the statements made by prisoners even unsigned by him, have been commented on in the Judges' calendar. This is all official. Perhaps the Board would wish to know the state of their informant while that case was under trial before him, as detailed by eye witnesses.

13. It has also been my duty to reply to calls from my Collector for explanation of Mr. Overbury's acts and omissions. I have been unable to supply any. This is all official.

14. I presume that the Government require no further denial from me.

15. Mr. Overbury's statements are therefore not borne out by facts, and discredited by the Board after enquiry, are founded on rumours which, strange to say, never reached the Collector, I have his authority for saying so in a letter lying before me, and were made when he was mad. I cannot think he ever believed them. I have the strongest doubts if he ever heard any rumours at all. At any rate his statement noted by "a Member of the Board" that he had reported me to the Collector, is untrue, for the Collector writes to me under date 12th September that no rumours have reached him. Mr. Overbury left this district on 14th August.

16. I am sorry, even thus far, to have been obliged, in my own defence, to have fallen foul of Mr. Overbury in his absence. (His treatment of me seems to have been the worse, something like this. "I have unburthened my mind, am off in the steamer, let them fight it out.") At any rate I have employed no rumour. I have gauged Tripatore near enough to expect Mr. Overbury's friends to carry him his about me directly my back was turned, and I knew their motives and reasons if they did so. These gentlemen (I should much like to hear them examined now) were in no small degree disconcerted at my sudden and unexpected reappearance among them.

17. I cannot, however, account, on any other ground than the mania theory, which is the most charitable, for Mr. Overbury's extraordinary statement to "a Member of the Board". Personally he is a friend of mine whom I have known some nine years or so. I have only found out, since I came here, that he and I have different methods of doing work. Let the Collector of the district speak. Let the Ryots of the two Taluqs be heard. Again, I am quite willing to stand the comparison.

II. Sami Nayadu's case :—

1. Sami Nayadu does not tell the truth. He was not serving under me ; from his position he never could serve under me ; did not "live under my protection" ; was not "within my jurisdiction" ; did not "live under my authority" ; and could not possibly have been brought into "official relation" with me. The Board must be aware of this fact, and asserts the contrary. The "onus probandi" lies on the Board.

2. The transaction was a private one between two friends ; is more than a year old ; is one with which no public interest ever was or could be, possibly connected ; our relative positions were such that it was impossible for me to do any thing for him who served a different master, in a different division, or for him to do anything for him. There was, moreover, nothing to be done, there was no "obligation" made ; there was no "influence," fear, hope, or anything else.

3. Besides, at the time of the transaction, Sami Nayadu was on leave, and so was I. Sami Nayadu did not return to duty until I had left the district. I know he had leave from the Board until 10th March 1871—(whether he joined for *one* day at Madrantakam in the early part of January or not, I do not remember, and I have no records to refer to). Any how, on that very 10th March, I received a letter at Tirupalaranam in the Ponnery taluq from Mr. Blair informing me that I had been appointed to Arcot as acting Head Assistant, and on my immediate return to Sydapet I found Mr. Secretary Hudleston's order dated 9th March 1871. So, therefore, after the 9th March, I never did a day's work in the Chingleput district, and Sami Nayadu's leave extended to a day beyond that on which I was ordered out. Luckily for me, and for my dates, I have an

old pocket book with the facts entered, and know exactly what I did, and where I went, and where I ate, between the morning of the 9th and the morning of the 14th March, when I left Madras.

4. So, absolutely, Sami Nayadu and I, never served in the same district even, let alone division or taluq, together, either at the date of the transaction or after it.*

5. I submit, therefore, that there was no "violation of public duty" whatever.

6. The story about the bailiff, warrant, and bill on Mr. Pritchard is pure fiction. The man Sami Nayadu mentions is not a judgment creditor, and his name is incorrectly given, and I never gave Sami Nayadu a bill on Mr. Pritchard in my life.

7. I do not understand the Board. Mr. Pennington does not write what Sami Nayadu said, and if the bill was for money Mr. Pritchard had of mine, how could it be dishonoured? Sami Nayadu says the Guzerati gave it him. How did the Guzerati get it? I never gave any Guzerati a bill on Mr. Pritchard in my life. Mr. Pennington says that I gave it to Sami Nayadu. This, as the other allegation, I utterly deny.

8. I do not believe that Sami Nayadu paid the money. He wrote and told me distinctly that he did not, that a friend had the note, which was never in Sami Nayadu's possession at all.

9. Sami Nayadu is a friend of my wife's family. He was brought up, and, I believe, partly educated, by my father-in-law. That is how I came to know him at all.

10. The date of the transaction is wrong. Nine months would make it appear that it was in 1871, after I had signed a deed of trust withMessrs Arbuthnot and Co. as trustees, and when I had no "house." "At the end of the year," I had lodging given me by a Member of the Madras Government. The date was anterior to the 13th November 1870, which is a date which I have good reason to remember. I believe it will be found to be October 1870.

11. I can give no explanation of Sami Nayadu's statement about the bill. I never drew any bill on Mr. Pritchard whatever for the value of "horses and carriages" sold. He moreover sold nothing but my wife's carriage, and no horses at that time at all. I remember, when my accounts were closed with Mr. Pritchard last year, receiving from him, a cheque, I think it was, for the balance standing to my credit. That I made over to a creditor of mine, but I never gave it either to Sami Nayadu or to a Guzerati. I know nothing whatever about the bill transaction.

12. This disposes of the 2nd head of this explanation. The Board's second informant, like the former, seems to have "lost his head."

III. The present position of my private affairs.

1. In January last I signed a deed of composition with my creditors with Messrs. Arbuthnot and Co., as trustees, the chief parts of which were that I was to pay to the trustees Rupees 400 a month for the purpose of liquidating my debt, which they would rateably divide among the creditors after deducting a small sum for commission and expenses, and that I should borrow no more money. This payment commenced in April, and the sum stipulated was paid for four months during which time I resided at Ranipet, Tripatore, and Cuddalore, some portion of the time with friends, and the latter portion has been faithfully kept. The "bribes," &c., must have been buried, there is nothing to show for them, no debts have been paid, and I am not aware of having spent any money on riotous living. This deed was up to the 29th September last signed by twenty-one creditors, aggregating an amount of Rupees 13,661-10-6.

2. On my return to Tripatore last August, I found, that, as my wife cannot* walk, and as one of my children is not allowed to run or walk upstairs, the sum that I had hitherto been remitting to England, and which was all that I could afford after paying the trust, and making a deduction for my own personal expenses, was not sufficient. Had this not been the case, no alteration of the then existing arrangements would have been proposed by me, as Tripatore is a cheap place, and I have no personal wants or luxuries. I was, however, compelled to request the Trustees to call a meeting of my creditors, and ask them to have the instalments reduced. To this the creditors would not consent.

* In a letter dated 20th October last, just received, the account is the same.
15th November 1871. (Signed) A. J. B. A.

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3. On the contrary, they wished to make more stringent terms. Their proposal was that I was only to retain Rupees 350 of my salary until my debts were paid. To this proposal I could not assent, it has never been formally put before me, and it was understood by me that the state of my private affairs had been the subject of discussion privately among the members of Government, and that the Government would not allow such an arrangement, even if I did assent.

4. After some correspondence with the Trustees, a final proposal has been made; of this, the Board seems to be ignorant, although where it receives its information "that there was no chance of any settlement," I am unable to understand. No such intimation has reached me, and the contrary is the fact.

5. The proposal is to the following effect, that the creditors should be asked what amount they will take in money down, and cease all further action, until 31st March 1872. It was intended to call a meeting to that effect on 24th instant, at which I was to be present, with the object of making a compromise, in order that I may get, if possible, the money required from my friends in England, to whom I have long ago written, to release me "in toto." This proposal, will, I believe be accepted, and the money will, I doubt not, be forthcoming. I, however, requested that the date might be altered to December 8th, as what with the census, and a very heavy case on my file transferred to me from another Magistrate's jurisdiction and fixed for 21st instant, I cannot, in justice to my work here, get away before. I have only been waiting for a reply from the Trustees, to apply to the Revenue Board for privilege leave from 3rd proximo. The reply reached me on Sunday, and I have this day applied for leave. Although entitled to more, I should not feel justified in asking for more than ten days at this time of year, with the Christmas holidays so close at hand.

6. I trust that the Board, while listening to tales to my discredit, will allow that some conscientiousness in public duty still remains to me.

7. I demur to Mr. Pennington's expression regarding "recklessness." Of the total amount of my liabilities, I have really received but little, I have lived quietly, and in the matter of expenditure I cannot be accused of extravagance, or of anything beyond perhaps borrowing money at extravagant interest. Half, if not two-thirds, of my debts, may be estimated as in fact interest on the remainder of my liability, which would represent the money I have received. Had I been able to borrow originally at moderate interest, my original receipts would by this time have been much reduced, instead of being swelled to their present amount by accretions of interest.

8. I have a young family, one member of which has been struck down through no fault of his own, and regarding whose condition the last medical report I heard, stated, that it was doubtful whether he will recover or be a cripple for life, and a sick wife, all of whom must be supported, and in England. It is not my choice, but medical necessity, that necessitates this double establishment, and the London Doctors prohibit any thought of a return to this country for years to come.

9. It is also certain, that had I not have had the honour to have been selected for special duty at an early period of my service, which necessitated my stay in Madras, I should have gone up country as an assistant, at least I should have applied to go, where the necessaries of life, and establishment are cheaper. Latterly I was detained for family reasons, and once I was even obliged to decline promotion on account of my wife's bad health, and the expense of a double establishment in this country, as my family could not have moved, for the reason that with the exception of one medical officer in Madras and Dr. Scudder at Arcot, there was no medical man in the Presidency who was known to be able to do any for the sufferings of Mrs. Atkinson. I know to my cost, what it is, even now, to have had an incompetent professional man at first.

10. As certain parts of Messrs. Arbuthnot and Co.'s letter which forms an enclosure to Mr. Pennington's, have been underlined, I have to state, first, that sums since brought to notice arise from entries of "contingencies" on claims already submitted, and which have not been checked; and secondly, that I have found they really represent sums entered twice.

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11. I have entered thus fully into these details, as I have no desire to conceal anything from the Government, and it will be seen that all I ask is time until March 31st, 1872, to settle my affairs, which settlement, and the manner thereof, shall be reported to Government if they desire.

12. The "perfect freedom from all improper influence," which the Board rightly desires, and the suspicion of the non-existance of which, arose from Mr. Overbury's statement, which the Board itself has found not to be consonant with facts, and consequently discredits, is assured and confirmed by the Board's own enquiry. The facts that "the Board decline to give Mr. Atkinson any clue "whatever to the information it has received," that at my suggestion, the Trustees were asked for a list of creditors which they refused, and that the Board, failing there, immediately applied to me to supply the information, without giving any information regarding its change of mind, and while I was ignorant that the Trustees had so refused; that failing at Tripatore, it has hunted me to Madurantakam, do not argue that "unwillingness to prejudge," which prejudgment the Board deprecates. I have acted strictly, and in good faith with the Board throughout; the information it possesses was given by myself, or by my request, and I had reason to expect the same open treatment at its hand.

No. 22. From A. J. BREEKS ATKINSON, Esq., Acting Head Assistant Collector, to the Collector of Salem, dated Salem, 29th November 1871.

Since my explanation of 14th November was written, I have seen Captain Harris, and asked him if he made the statement which Mr. Overbury stated that he had made. Captain Harris assures me that he said nothing of the kind; that the only conversation that he saw (?) Overbury ever had on the subject was carried on in t e presence of a gentleman of my own service who is prepared to vouch for the accuracy of this statement now made by Captain Harris to me.

2. I have received intimation that the Board of Revenue have granted my application for leave, of which I shall probably avail myself next week, and go to Madras. I shall then be able to give, in person, any further information that the Government may desire; and I shall be prepared to take such steps against Mr. Overbury for his libellous communication as the law may allow.

3. I have to request that you will be good enough to forward this letter to the Revenue Secretary to Government.

Forwarded (in continuation of Mr. Breeks Atkinson's former letter on the same subject) for the information of Government.

SALEM, (Signed) C. T. LONGLEY,
30th November 1871. *Collector of Salem.*

No. 23. Demi-Official from the Acting Chief Secretary to Government, Fort St. George, to A. J. B. ATKINSON, Esq., dated Madras, 16th January 1872.

Your letter of 14th November last to the Collector of Salem, furnishing explanation on the subject of your pecuniary position, has been very carefully and deliberately considered by Government, and I am now directed to inform you that they cannot accept as satisfactory your explanation in regard to the assistance you received from the Tahsildar Sami Nayadu, and that coupling this with the extent of your indebtedness, they feel that the whole matter must call for further notice, and that it must entail your suspension from the service, and the submission of the case for the decision of the Secretary of State.

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2. The Government believe that the result of this step can scarcely possibly be other than your removal from the service, and recognising the additional evils which this result must unavoidably bring upon you, and being desirous to avoid aggravating your difficulties and to save you and the service from the scandal which such consequences must produce, they have resolved to allow you the opportunity of resigning the service, and have directed me to inform you accordingly, and to request that your decision may be despatched so as to reach me within the current month.

3. It is with much regret that I perform this painful duty.

No. 24. From A. J. BREEKS ATKINSON, Esq., Acting Head Assistant Collector, Salem, to the Secretary to Government, Fort St. George, Revenue Department, dated Tripatore, 19th January 1872.

I have the honour to acknowledge the receipt of your letter of 16th instant.

2. I regret that the Government "cannot accept as satisfactory your explanation in regard to the assistance you received from the Tahsildar Sami Nayadu," and that no information is given as to the points in which it is deficient.

3. As, however, it is "coupling this with the extent of your indebtedness that the Government feel that the whole matter must call for further notice," I assume that, if the latter can be removed, and I can come to a settlement with my creditors, the Government will be satisfied with some less severe mark of their displeasure than the alternative you have put before me.

4. I have, therefore, the honour to request that you will move the Government, as an act of grace, in a special and unusual case of hardship, to grant the request made in my letter of November last, and give me time, say to the 31st of March, to settle my affairs, during which period, I shall take such leave under the rules as necessity may require.

No. 25. Proceedings of Government, dated 25th January 1872.

It would appear from Mr. Atkinson's last letter either that he altogether fails to appreciate the gravity of the position in which he has placed himself, and misunderstands the view of the case taken by Government, or that the transaction with the Tahsildar Sami Nayadu is capable of being explained in some manner which has not yet been submitted to Government.

2. Under these circumstances the Government resolve to direct Mr. Dalyell, the Collector of Chingleput, to take in person a full and complete statement from Mr. Atkinson of what actually occurred in regard to the claim on him by the Guzerati creditor, and the assistance he received from Sami Nayadu in order to relieve himself from the liability. The statement must be in full detail from first to last, and Mr. Dalyell will also examine Sami Nayadu, and require him to explain fully the part he acted, and to produce any and all evidence which he may possess as to the truth of his story. Mr. Atkinson will have the opportunity of cross-exam-

ining Sami Nayadu, and of making any supplemental statement which he may deem necessary to elucidate the true state of the case.

3. Mr. Dalyell will be at liberty to make any further examination of individuals in Mr. Atkinson's presence which he may deem necessary for the attainment of the object which the Government have in view, and will submit the whole record of his enquiry to Government with as little delay as possible.

4. The Government desire that Mr. Dalyell will also call on Mr. Atkinson for a full statement of his debts, showing the name and position of each original creditor, the original amount of each debt, the amount actually received, and the date on which each debt was contracted.

5. This statement should be submitted as speedily as possible, but Mr. Dalyell will not await its receipt before submitting the result of his enquiry respecting the case of Sami Nayadu.

6. The Governor in Council views with grave disapproval the very unbecoming tone in which Mr. Atkinson has permitted himself to comment on the Proceedings of the Board of Revenue in his letter of the 14th November 1871.

(Signed) W. HUDLESTON,
Secretary to Government.

No. 26. From R. A. DALYELL, Esq., Collector of Chingleput, to the Secretary to Government, Revenue Department, dated Sydapet, 7th February 1872.

With original enclosures (3) herewith returned.

I HAVE the honour to acknowledge the receipt of the G. O., under date 25th January 1872.

2. In accordance with the instructions therein contained, I requested Mr. Atkinson to come to my residence on the 1st instant, and I directed Sami Nayadu to be in attendance on the same date. Mr. Atkinson had received a copy of the G. O., and, in reply to my questions, made the statement herewith enclosed, marked No. I.

3. Sami Nayadu was then called in, and made the statement No. II., Mr. Atkinson having retired to an adjoining room. This statement was then read over to Mr. Atkinson, in Sami Nayadu's presence, and the marginal additions were made to it in reply to questions put to Sami Nayadu by Mr. Atkinson.

4. Sami Nayadu was then allowed to retire, and his statement was placed in Mr. Atkinson's hands, with the request, that after a careful perusal, he would make the supplemental and elucidatory statement referred to in paragraph 8 of the G. O. The statement marked No. III. was afterwards taken from Mr. Atkinson.

5. I deemed it advisable to take the statement, marked No. IV. from Soondra Moodelly, the following morning, which closed the enquiry. I also thought it proper to obtain information from the Police as to the death of the broker, Ameen Khan, and to ascertain from Mr. Pennington the nature of the investigation which was conducted by the Board of Revenue.

6. I requested Mr. Atkinson to submit, with as little delay as possible, the list of debts desired by Government, but he informed me that in consequence of the death of Ameen Khan, who acted as a loan agent for him, he would have great difficulty in ascertaining all the particulars required. In the meantime, he has

forwarded to me a list (Enclosure No. V.) giving the names of all the persons from whom he has ever borrowed money, and their positions, so far as he knows them. He states that, probably, some of these people are no longer creditors, as money was obtained from others on the list to pay their claims, and that he will do all in his power to submit hereafter a complete list of his debts with all the details desired. In his note forwarding this list, Mr. Atkinson requests that I will convey to Government his sincere regret that he should have laid himself open to censure by his comments on the procedure of the Board of Revenue, and his assurance that he had no intention of being disrespectful.

7. There is nothing in the order of Government, now under reply, to show that a summary of the results of my investigation, or an opinion on Mr. Atkinson's case is desired from me, but I have deemed it advisable to record the following paragraphs which can be struck out of this report if not required.

8. It will be observed from the evidence submitted, that Sami Nayadu had for some time taken considerable interest in Mr. Atkinson's affairs, being an old friend of his wife's family; that on the departure from India of Colonel Worster, (Mr. Atkinson's father-in-law) he had been requested by him to assist Mr. Atkinson in making a settlement of his affairs, and that whilst on leave in Madras he had made endeavours to effect an arrangement of this description. That while he was so employed, a Mussulman, who acted as a sort of loan agent for Mr. Atkinson, came to him on the subject of a pressing claim of comparatively small amount, that he endeavoured to raise a loan for the settlement of the claim, but failing to do so, backed Mr. Atkinson's pro. note for Rupees 1,000, which was discounted in the bazaar by the Mussulman broker, and the pressing demand, apparently, liquidated with the proceeds. That the discounter of the pro. note sued Sami Nayadu on the note, and that the principal, interest, and costs were eventually paid, on Sami Nayadu's account, by one Soondra Moodely, who now holds the document.

9. After taking the statements herewith submitted, I have no doubt in my own mind but that Sami Nayadu's account of the transaction between himself and Mr. Atkinson, corroborated as it is by that of Soondra Moodely, and his production of the pro. note, is a perfectly correct representation of the facts of the case, and it seems to me that there are just those discrepancies between his narrative of the matter, and that given by Mr. Atkinson, which would be likely to occur in the accounts given by two people of an affair which happened some time back, and which was not viewed by either of them as very important at the time of its occurrence. It will also be observed that Mr. Atkinson in his supplemental statement himself admits the accuracy of this account.

10. It is true that it is considerably at variance with the "rough notes" recorded by the Acting Secretary to the Board of Revenue, but I am informed by Mr. Pennington that Sami Nayadu was not asked to agree to the correctness of these rough notes after they were recorded, and that he does not think that they were even read over to him. Bearing in mind too, the extreme difficulty which I had myself in obtaining from Sami Nayadu a connected statement in regard to the particular transaction under consideration, and his exceeding proneness to wander into other matters in his narrative of it, I am of opinion that the explanation given by him of these discrepancies may, probably, be accepted.

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11. I was at first disposed to ascribe a want of ingenuousness to Mr. Atkinson in the first statement made by him, for I found it somewhat difficult to believe that some of the important particulars of the transaction between himself and Sami Nayadu, such as the nature of the claim to settle which the pro. note was drawn, the name of the creditor, etc., should have so entirely passed out of his mind as they appeared to have done. On further consideration, however, and having in view that the claim was a small one in comparison with Mr. Atkinson's other liabilities, and that its settlement was undertaken by an agent in whom he trusted, I acquit Mr. Atkinson of this imputation.

12. My finding then, on the evidence taken, would be that Mr. Atkinson had accepted the personal assistance of Sami Nayadu in his endeavours to settle his affairs, which were in a very complicated condition, and that on one occasion (when both Sami Nayadu and himself were on leave) he had also accepted Sami Nayadu's name as security in order to raise funds to meet a pressing debt, but that there is nothing to show that he ever actually allowed Sami Nayadu to pay money for him, for it is to be observed that the person who really paid the sum due on the pro. note still holds that document, and is in a position to sue Mr. Atkinson upon it, should he desire to do so.

13. Mr. Atkinson pleads that the fact of Sami Nayadu and himself having been employed in different divisions of the District should be held to absolve him from having committed any breach of the rules of Government in regard to pecuniary transactions between Officers of the Civil Service and Native officials of the District in which they are employed,* and, though it seems perfectly clear that the letter of those rules is against him, it must be admitted as possible that Mr. Atkinson may have really thought that he was not contravening the *spirit* of the rules in engaging in the transaction under reference, and it is to be noticed that it is expressly stated in these rules† that the conduct of public officers will be judged by the substance and spirit of the prohibition, and not by the terms in which it is expressed or explained.

* E. M. C., 19th November 1822.

† E. M. C., 12th January 1827, paragraph 5.

14. Whatever view may, however, be taken on this point, I am of opinion that the completion of the case against Mr. Atkinson is very much modified by the facts elicited during this enquiry in regard to the intimate relations which existed between Sami Nayadu and Mrs. Atkinson's family, and the desire expressed by Colonel Worster before leaving India, that he should endeavour to effect a settlement of Mr. Atkinson's affairs.

No. I.

1st Statement by Mr. A. J. Breeks Atkinson, 1st February 1872.

Shortly before Mrs. Atkinson went home in November 1870, I was talking over raising a loan for the purpose of paying her passage, with Ameen Khan, a Mussulman Broker of Royapettah, with whom I have frequently had money transactions. Sami Nayadu came in during our conversation. I had not asked him to do so.

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I cannot say why Sami Nayadu backed my bill, or why I drew the bill, but I recollect that on this occasion a bill was drawn by me for Rupees 1,000 on Sami Nayadu* and accepted by him, and handed over to Ameen Khan, with the intention of its being discounted. I, however, never received the proceeds of the bill, and I can only infer that in conversation Ameen Khan, who was generally acquainted with my affairs, and in whom I relied, must have mentioned some pressing debt which required immediate settlement, and that the bill was drawn to obtain money for this purpose. To my knowledge, I have no Goozerati creditor by name of Sonab Loop Lal, and therefore the claim could not have been his. I do not *know*, however, what was done with the bill, for Ameen Khan never informed me, so far I can recollect, nor did he give me any receipt, or return any old document redeemed by the proceeds of the bill. As I had perfect confidence in this man at that time, if he had received such a document, I should probably have left it in his hands, and would have taken his word that the document was in his possession if he told me it was so. I can give no further account of what took place when Sami Nayadu was at my house, or for what purpose the bill was drawn. I obtained the money to pay Mrs. Atkinson's passage by an entirely separate transaction. The first I heard of the bill after it was drawn, was some time in April, May, or June last year, when I received a letter from Sami Nayadu on the subject. I have not kept the letter, but so far as I can recollect, he said that he had been sued on the bill, and that he had handed it over to a friend who had paid the amount due on it. I then wrote to Ameen Khan to know what he had done with the bill, but received no answer. Some time after (I think in June) I heard that he was dead.

* A reference to the bill shows it to be a Promissory Note drawn by Mr. Atkinson in Sawmy Naidoo's favour, and endorsed by him. R. A. D.

I have ascertained through the Assistant Commissioner of Police that a person answering the description of this man died a few months back. R. A. D.

I have already explained in my letter to Government that I did not consider that I was infringing the rules in allowing Sami Nayadu to be my security, as were we both on leave at the time, and as I had always been employed in the Principal Division, and he in the Sub-Division of the District.

This statement was read over to Mr. Atkinson and approved by him.

(Signed) R. A. DALYELL.

No. II.

Statement by Sami Nayadu, February 1872.

I have been long intimate with Mrs. Atkinson's family. I was in the habit of visiting her frequently after her marriage, and thus became well acquainted with Mr. Atkinson's affairs. I made endeavours to obtain money from Messrs. Arbuthnot & Co. in order that he might make a settlement with all his creditors, while I was on leave in 1870. Mr. Atkinson occasionally employed a Mussulman living in Royapettah to obtain loans from him. This man came to my house in Chintadrepettah one morning, and told me that a warrant was out against Mr. Atkinson, and that he could not raise funds to pay the debts, and asked for my signature. I then went to Ram Doss, who had on a former occasion lent Mr. Atkinson Rupees 2,000, and asked him to lend another thousand. He refused, and I went to Mr. Atkinson's house the next day, where I found the Mussulman formerly mentioned. As I considered myself under obligation to Colonel Worster's family, and as that gentleman, before leaving India, had asked me to endeavour to settle Mr. Atkinson's affairs by raising a single loan, I volunteered to endorse Mr. Atkinson's bill for Rs. 1,000. Mr. Atkinson drew out the bill in his own hand, I endorsed it, and it was handed over to the Mussulman to be discounted. This man had told me at Mr. Atkinson's house that unless the money was paid immediately, a Bailiff would certainly come.* All I knew of the warrant and the Bailiff was what this man told me. About the beginning of last year, while I was at Madrantakum, I heard that a summons against me for

IN ANSWER TO QUERY BY MR. ATKINSON.
* This was not said in Mr. Atkinson's presence.

amount of the bill plus costs (Rupees 1,250) had been forwarded from Madras to the Chingleput Court. This was written to me by two or three intimate friends, Somasoondra Moodely of the Imperial Hotel, Rajah Gopaul Naidoo, Tent Maker, and somebody else. I was taken ill at this time, and was sick at Streepermatoor for nearly a month. While there, I heard that the summons had been sent to Madrantakum, and had been returned to the Chingleput Court, as I was not there. I came into Madras from Streepermatoor for medical treatment, and remained there nearly a month. I then heard from Seetaramiah, Gumastah to Gopaul Doss Kottee, that the summons had been returned, and that no steps had been taken by the holder of the bill. I returned to Madrantakum early in March, and remained there till the middle of April, but heard no more of the summons or the bill. I then went to Madras for three months leave, and some time during my leave I paid a visit of two days to Tripatore, to see Mr. Atkinson about my own affairs. In the course of conservation Mr. Atkinson said that he had told Venkiah, Gumastah of Ragavut Lal Kottee to pay the amount due on the bill which I had accepted. On my return to Madras, I asked Venkiah about it, but he said that he had not paid the bill as the man who Mr. Atkinson had applied to had failed to pay the amount. I then raised the amount from Somasoondra Moodely,* with whom I have a running account, and paid Rs. 1,250 to Venkiah. I received no receipt from Venkiah, nor did he give me the original bill. The bill was, however, received afterwards by Somasoondra Moodely, who, I believe, now has it. I returned to Madrantakum at the end of my leave. The only man who was at Mr. Atkinson's house in Madras at the interview to which I have referred, was the Mussulman. No Bailiff was there with a warrant, but the Mussulman said unless the debt was settled a warrant would be sent by a Bailiff.

The name is Soondra Moodely.
R. A. D.

IN REPLY TO QUERIES BY MR. ATKINSON.
I do not recollect writing a letter to Mr. Atkinson about the bill before my visit to Tripatore.

Soondra Moodelly.
R. A. D.

* I wrote to Mr. Atkinson saying that the bill had been paid by a friend, and was now in his hands.

The creditor whose pressing demand required to be paid was not there, and I never knew who he was until Venkiah paid the bill.† I then saw Samy Took Lala who had discounted the bill, and who told me that the Mussulman, Mr. Atkinson's Agent, had received the money on the bill, and paid it to a Sowkar who lived opposite to him (the Lalah).

† With the money obtained by me from Somasoondra Moodely.

The acknowledgement from Mr. Pritchard regarding the sale of horses and carriages was not given to me with reference to this transaction. I received this acknowledgement some time after Mrs. Atkinson left, and I required the bill before her departure. As I have already stated I was endeavouring to assist Mr. Atkinson in making a statement of his affairs and this acknowledgement was given to me to pay another creditor. The acknowledgement, which I believe I still have, was never presented to Mr. Pritchard for payment, as I heard from Mr. Atkinson that the money would be paid direct to this creditor by Mr. Pritchard. Iyasawmy Moodelly, Messrs. Arbuthnot & Co.'s Dubash, Savara Mootoo Pillay, who now manages Messrs. Arbuthnot's Salt business, and myself, were endeavouring to induce the creditors to sign the trust Deed. This we were doing at Messrs. Arbuthnot & Co.'s desire.

In my examination before the Board, the two members both put questions to me on several points, and I may have confused different transactions. The statement taken down was not read to me, or I might have corrected inaccuracies.

This statement was read over to Sami Nayadu, and approved by him.

(Signed) R. A. DALYELL.

No. III.

Supplemental Statement by Mr. A. J. Breeks Atkinson, February 1st, 1872.

I have heard Sami Nayadu's statement, and I have no doubt it is substantially true, but I did not know that Ameen Khan had been to Sami Nayadu's house before he came to me. I did not

send him. He knew that Sami Nayadu was endeavouring to induce my creditors to agree to a trust, and may have, on that account, applied to him.

Sami Nayadu came to visit me at Tripatore about the time he states, but my impression was that he had had the bill paid *before* he came, and that he had written to me to this effect. It is quite possible that my memory may be defective, and that he got the bill paid and wrote to me *after* he returned to Madras. I am certain, though, that his object in coming to Tripatore was to induce me to assist him about a transfer of taluk which he was endeavouring to obtain, but I took no steps in the matter. I had spoken to Mr. Blair about him before, as I thought he had been hardly treated.

This statement was read over to Mr Atkinson, and approved by him.

(Signed) R. A. DALYELL.

No. IV.

T. Soondra Moodely, Proprietor Imperial Hotel, 2nd February 1872.

About a year ago I heard a rumour of there being a suit in Court against Sami Nayadu, on a bill of Mr. Breeks Atkinson's, and wrote to him about it at Madarantakum. In July or August last, Sami Nayadu came and told me particulars, and I gave him Rs. 1,250 to settle the matter. I act as a friendly Agent for Sami Nayadu, making purchases for him, &c., in the town, and forwarding them to him in his taluk. I have known him for twenty-four years, and he is an old school-fellow of mine. The pro. note, which I now show, was forwarded to me by one Venkiah some little time after Sami Nayadu returned to Madarantakum. The note is a Promissory Note on demand for Rs. 1,000, written in Mr. Atkinson's own hand, and dated 2nd September 1870. It is in favor of Sami Nayadu, and endorsed on the back by him. It is enfaced by a note from which it appears to have been the subject of a suit, O. S. No. 11 of 1871. Surb Sook Lalah, *versus* M. Sami Nayadu.

This statement was read over to Soondra Moodely, and approved by him.

(Signed) R. A. DALYELL.

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8th May 1872.

No. V.

List of Creditors.

Name of each Original Creditor. 1	Position. 2	Original amount of each debt. 3	Amount actually received. 4	Date on which each debt was contracted. 5	Remarks. 6
Ramachendra Chetty...	Merchant.				
Augurchund	Soucar.				
Kistnasawmy Mudaly...	Money-lender.				
Iyahsawmy Mudaly ...	Dubash of Messrs. Arbuthnot & Co.				
Ghulam Ghouse	Money-lender.				
S. Satagopiah	Do.				
Chedambaram Pillay ...	Do.				
Narrayanasamy Mudaly.	Do.				
Eshwara Doss	Do.				
G. Kulliah ... ... } P. Soobram Iyer ... }	Do.				
P. Etherajalu Naidoo ...	Merchant.				
P. Soondaram Mudaly...	do.				
Ragavalu Naidu	Unknown.				
Alwar Chetty	Merchant. (*a*)	......	......	......	(*a*).—Since dead.
Casava Mudaly	Hotel-keeper.				
Ram doss Narranayan Doss.	Soucar.				
Ghulam Hussein ...	Do.				
S. Terumala Charry ...	Unknown. (*b*).	......	......	......	(*b*).—Since dead. Has an executor in Parthasarthy Iyengar, Vakeel of High Court of Madras.
The Agra Bank	......				
Booja Raz Lallah ...	Soucar.				
Rithcurn Lallah ...	Do.				
Chouthmul Lallah ...	Do.				
Rambillop	Do.				
Teroovengada Mudaly...	Unknown.				
Tirumala Charry... ...	Unknown. (*c*).	......	......	......	(*c*).—Since dead. Has executors who have no position as far as I know. Live in Triplicane.
Singara Charry	Do.				
Strenivasa Charry ...	Do.				
Kishun Ram Mohun Lal.	Soucar.				
Kulliah Naido	Unknown.				
Upe Chund	Soucar.				
Hazaremali	Do.				
Streerunga Charry ...	Unknown. (*d*.)	......	......	......	(*d*).—Since dead. Has executor Narasimha Charry of Triplicane.
Rama Rao	Vakeel of High Court.				
Surbsook Lallah	Soucar.				
Jevin Lallah.	do.				
Jevinmul Lallah ...	do.				
Vellala Puntaloo... ...	Unknown.				
Venketaramya Chetty...	Merchant.				
Appacootay Pillay ...	Do.				
Somasoondram Mudaly.	Hotel-keeper.				

3rd February 1872. (Signed) A. J. B. ATKINSON.

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Proceedings of the Madras Government, Public Department,
8th May 1872.

No. 27. From R. A. DALYELL, Esq., Collector of Chingleput, to the Secretary to Government, Fort Saint George, dated 12th February 1872.

The enclosed reached me to-day from Atkinson, it does not throw much more light on his case, but I send it on for your information.

From A. J. BREEKS ATKINSON, Esq., Acting Head Assistant Collector, Salem, to R. A. DALYELL, Esq., dated Camp Singarapett, 11th February 1872.

My first loans, namely those made with the Triplicane Brahmans, were negotiated by a man named Cundasamy Moodelly, a broker who lived at Mylapore. What has become of him I do not know. He may be able to give information if required. More than four years ago I got rid of him, because he cheated me, and my latter debts were negotiated by the Mussulman Ameer Khan, who died last year. I can only account for my not getting the receipt for the money he paid, *if he did really pay it,* by the trouble I was in at the time on account of my own family. Previous to Sami Nayadu's transaction my wife had been ordered to England, and never moved off her bed till she went on board ship on November 13th, even then it was doubtful if she could bear the jolting to the Steamer. Thus, I had at the time all the preparations and arrangements to make for a sick lady and three children, one of whom it was possible would never reach England at all, as a recurrence of the symptoms, which as I heard did occur on board ship, might have been fatal. It is, therefore, quite certain to my mind, that I did not minutely inquire from the broker what the pressing claim was, but trusted him entirely with the disposal of it. This is the only account that I can give of my negligence in the matter.

No. 28. From R. A. DALYELL, Esq., Member of the Board of Revenue, to the Acting Chief Secretary to Government, Fort Saint George, dated 1st March 1872.

I forward herewith another letter from Mr. Breeks Atkinson, in which he pleads that the grave errors of judgment of which he was guilty in the matter with Sami Nayadu were the result of the serious mental anxiety from which was suffering at the time.

From A. J. BREEKS ATKINSON, Esq., Acting Head Assistant Collector, Salem, to R. A. DALYELL, Esq.

The Government are not probably aware, as I have hitherto refrained from entering into my family concerns, of the distress of mind that I was in at the time of my transaction with the Tahsildar Sami Nayadu.

Some time in May 1870, Mrs. Atkinson fell alarmingly ill, and from that date up to September was a perfect invalid; on account of this, because Mrs. Atkinson could not accompany me, I was obliged in June or July 1870, to decline Lord Napier's offer of an acting appointment at Coimbatore.

Mrs. Atkinson became worse in August, and I applied for leave from September 1st, which was granted. I was unable, however, to take it, as my then Collector desired me personally and by letter to attend to my duties until a new Assistant relieved me at Sydapet.

Previous, however, to my relief, and while I was still on duty, a further change for the worse supervened, and from the date of that attack up to 13th November 1870, Mrs. Atkinson never left her bed or sofa upstairs.

I went but little to Sydapet, although unrelieved, and although I did not think it desirable to give my then Collector any details, I asked him to let me take my leave at once. He declined, as he had no assistant. I had then to continue my daily work at Sydapet more than three miles off my house.

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I do not remember the date on which I was relieved, but previous to that, and while I was doing or endeavouring to do my work, the medical officer who attended Mrs. Atkinson said that she must go to England as soon as she could be moved. Nothing more could be done for her in this country, as her strength was failing

I had then great difficulty in getting money to send her, and both she and I would have been glad, even at any risk, if my efforts had been unavailing.

The difficulty arose in getting sufficient money to send a sick lady who required a nurse, and three children who also required servants, to make them comfortable, pay their passage and that of the servants, and to have money in their hands on landing at Southampton. I borrowed £500, as the least sum that would suffice.

And that is the last debt that I incurred. It was at this time, just after I had been relieved from duty; when I had this money to procure as a matter of life and death of my wife, whom I could scarcely leave for a moment; when I had three young children below stairs with whom I used to play, and who could not remain in this country when their mother went home, or rather to England; when I had a wife upstairs, fondly attached to myself and I to her, unable to move without assistance, and in a high state of excitability and at the same time in a state of great prostration, that I drew the note which Sami Nayadu backed.

And what became of the note, whom it paid, what the amount of the debt that pressed was, who the creditor was, and whether he was paid or not, I do not know.

Beyond the fact of drawing the note, writing, signing, and handing it over to the broker, I have no recollection whatever, nor can I get any.

I leave you, or any other man, especially a man of my own age, to consider the awful wrench that that medical order of separation gave me, and to couple with it the uncertainty, that I well realized, that existed of any prospect of my again seeing the soul most dear to me.

I am really quite unable to write any more details; and I beg to assure you most solemnly that I never would have endured the pain of writing this, had I not been anxious to show that the whole responsibility of Sami Nayadu's transaction and of my debts rested on myself alone; to express my deep sorrow that my sick wife and children should suffer for my mistake, and had I not been confident that you will treat the communication as it deserves. I have already said that I did not consider that I was transgressing the rules of my service in the transaction; at the time of it I never thought of the matter at all, and I have offered the only palliation that I have.

I should add, that, if you think it proper you are liberty to lay this paper and its covering letter before the Members of Government, from whom I have always received the most uniform kindness, for which kindness even in the advent of an adverse judgment, I shall always be most grateful.

I also beg to offer to yourself my best thanks for your consideration in the matter.

No. 29. From the Acting Chief Secretary to Government, to R. A. DALYELL, Esq., Member of the Board of Revenue, dated Fort Saint George, 26th March 1872.

In continuation of previous correspondence on the subject, I am directed to request that you will call on Mr. Breeks Atkinson, to submit a statement of the *amount* of his debt as early as he may be able to draw one up, and with such details of the amount of the individual claims as he can readily furnish, with any remarks he may wish to offer, as to the nature of the particular debt, extent to which it is composed of interest, &c.

2. He will also state whether he has been yet able, or sees any prospect of being soon able, to effect any and what arrangements for the eventual liquidation of his debts.

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3. The Government desire to receive Mr. Atkinson's reply as speedily as possible.

No. 30. From R. A. DALYELL, Esq., Member of the Board of Revenue, to the Officiating Chief Secretary to Government, Fort Saint George, dated Sydapet, 8th April 1872.

In reply to your letter of the 26th ultimo, I have the honour to report that immediately on its receipt, I wrote to Mr. Atkinson, and suggested that if he had not yet succeeded in obtaining those particulars of his liabilities which the Government desired to have before them, he should come to Madras for the Easter holidays and endeavour to obtain them himself. My letter, unfortunately, did not reach him until after the holidays; but he came here, with Mr. Longley's permission, on Friday last, has had three interviews with me on the subject of his debts, and has now returned to Tripatore.

2. It appears that after returning to Tripatore in February last, Mr. Atkinson requested Messrs. Prichard and Barclay to obtain from each creditor the full particulars desired by Government; but, on reference to Mr. Prichard, I have now ascertained that the native creditors, who form by far the larger number, altogether decline to supply the information required. I accordingly requested Mr. Atkinson to prepare a list of the debts, giving only the sums due to each claimant.

3. The list herewith forwarded has been prepared by him in accordance with my request, and based, I understand, upon the claims brought forward when it was proposed to establish a trust in September last.

4. Mr. Atkinson has expressed his belief to me, that of the total amount included in this list (nearly Rupees 90,000), not more than Rupees 25,000 was actually received by him in cash, or value, and this I can quite understand, as many of the debts were incurred at 24 per cent. and some at even higher rates.

5. As to his effecting any arrangement for the eventual liquidation of his debts, Mr. Atkinson states that until it is made known to himself and his creditors whether he is to be permitted to remain in the service, or not, it is quite impossible for him even to enter into negociation for this purpose, as the means likely to be hereafter at his disposal for carrying out any such arrangement are necessarily unknown to either party.

6. He states his belief, however, that he would not have much difficulty in making a settlement of his affairs, either by the formation of a trust, or by effecting a single loan, repayable by instalments, if the Government should take a lenient view of his case, and permit him to retain his position in the service, on condition of his reporting within a definite period that he had effected an arrangement of all claims against him on terms which he had a fair prospect of carrying out. Mr. Prichard has also informed him that he thinks it possible that the creditors might accept a cash payment of Rupees 25,000 in full of all demands.

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8th May 1872.

List of Debts, prepared by Mr. A. J. B. Atkinson.

	RS.	A.	P.
P. Satagopiah...	5,000	0	0
Ramdoss Narrayan Doss	2,100	0	0
Chedambara Pillay	420	12	0
T. Rama Rao...	6,459	0	0
Ghoolam Hussein	458	6	4
G. Venkiah	1,535	0	0
S. Parthasarthy Iyengar	8,450	0	0
Plus interest at 24 per cent. from December 22nd, 1870, for 15 months	2,535	0	0
M. Teruvengada Chary	140	6	5
Narrayanasamy Mudaly	1,826	0	0
Rajah Eshwara Doss...	3,521	6	9
Bhojah Raj	1,000	0	0
Surubsook Lallah	735	13	0
Rithcurn Lallah	150	0	0
Rambilloss	2,200	0	0
Kishun Ram Mohun Lal	1,081	0	0
Hazaree Mulunoss Chund	605	6	0
Hazaree Mal Godee Doss	300	0	0
P. Soobramaniah	2,022	0	0
Surubsook Lallah	2,499	0	0
M. Alingara Chary	5,000	0	0
Narasimulu Chary	900	0	0
Hanah Lal Jevin Lal...	550	0	0
Iner Mal Lallah	327	0	0
Dr. Stanbrough	6,074	8	0
M. Tiruvengada Mudaly	262	0	0
C. Etherajalu Naidu...	151	0	0
M. A. Singara Chary	1,400	0	0
M. D. Streenavasa Chary	590	0	0
M. A. Terumala Chary	10,000	0	0
C. V. Iyahsamy Mudaly	1,416	8	8
A. Ramachendra Chetty	2,738	10	0
Augur Chund..	350	0	0
P. Etherajalu Naidu...	1,560	0	0
P. Sundaram Mudaly...	1,200	0	0
C. Casava Mudaly	250	0	0
M. Ragavooloo Naidoo	580	0	0
Ghoolam Ghoose	390	3	0
C. Kistnasamy Mudaly	1,255	0	0
Vurdapah Chetty	580	0	0
Vellalu Puntalu	3,000	0	0
Venkiah Naidoo	2,000	0	0
Agra Bank	1,000	0	0
Messrs. Oakes and Co.	493	12	7
Messrs. Alwar Chetty and Co.	84	15	3
Ranganatham and Co.	327	11	2
Macdowell and Co.	220	8	9
P. Orr and Co.	159	13	4
Deschamps and Co.	996	6	10

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		RS.	A.	P.
Simpson and Co.	... ...	978	12	0
Garratt and Co.	... ...	451	8	0
Faciolle and Co.	... ...	95	10	9
Spencer and Co.	... ...	378	4	3
Norton and Co.	... ...	173	12	4
Higginbotham and Co.	... ...	142	8	7
		89,116	12	0

(Signed) A. J. B. A.

No. 31. ORDER THEREON, 8th May 1872, No. 580.

The Governor in Council has very carefully considered the foregoing papers, and after allowing due weight to all that can be urged in Mr. Breeks Atkinson's favor, has come to the conclusion that, under the circumstances, the Government have no alternative but to suspend Mr. Atkinson from duty, placing him on the subsistence allowance of his rank; and to refer the case for the decision of the Secretary of State.

2. Ordered that the following letter be despatched.

(Here enter 11th May 1872, No. 15.)

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

3 copies
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PUBLIC DEPARTMENT.

No. 15 OF 1872.

To

THE RIGHT HONOURABLE THE SECRETARY OF STATE FOR INDIA.

MY LORD DUKE,

We have the honour to refer for your Grace's consideration and decision the papers noted in the margin, with the following remarks.

From Acting Secretary Board of Revenue, with enclosures, dated 2nd November 1871.
To Collector of Salem, dated 7th November 1871.
From Collector of Salem, dated 11th November 1871.
From do. with enclosures, dated 18th November 1871.
To do. from Mr. Breeks Atkinson, dated 29th November 1871.
To Mr. Breeks Atkinson, dated 16th January 1872.
From do. dated 19th do. do.
Proceedings of Government, dated 25th January 1872.
From Mr. R. A. Dalyell, dated 7th February 1872.
From do. dated 12th do. do.
From do. dated 1st March do.
To do. dated 26th do. do.
From do. dated 8th April do.
Proceedings of Government, dated 8th May 1872, No. 580.

2. They relate to the serious pecuniary embarrassments of Mr. Breeks Atkinson, a junior Member of the Covenanted Civil Service, whose liabilities amount to nearly Rupees 90,000; the great bulk of the debt being due to Natives, and arising, as we are assured, from usurious interest.

3. Mr. Atkinson entered the service in 1864. He is at present acting Head Assistant to the Collector of Salem, and it was the representation made to a Member of the Board of Revenue by Mr. Overbury, the gentleman whom Mr. Atkinson relieved, that led to the enquiry whose results we submit.

4. Grave imputations were made by Mr. Overbury against Mr. Atkinson's conduct as a public officer, but they are very vague, and we see no reason to think that they are founded on fact. Indebtedness to an extent that must seriously imperal Mr. Atkinson's independence of action is, however, established beyond doubt, and your Grace will observe that part of the enquiry which has been held relates to obligations incurred by Mr. Atkinson to a Tahsildar in the District in which Mr. Atkinson himself was employed, this being unquestionably in direct breach of a rule to which great importance has been repeatedly attached, and which, as your Grace is aware, is most carefully impressed upon every Civil Servant on entering the Service.

5. If this transaction, reprehensible as it was, had been the only matter affecting Mr. Atkinson's position as a Member of the Civil Service, we should have deemed the breach of rule sufficiently punished by suspension from employment for a brief period, but coupling this infringement of the established rules with the very heavy amount of debt which encumbers Mr. Atkinson, disclosing, as it does, an extraordinary amount of recklessness on his part, we feel that the case assumes a very serious aspect. The general tone of Mr. Atkinson's letter of the 14th November 1871, and his failure to submit any information with reference to the place of residence and position of his numerous Native creditors, are also very unsatisfactory features in the case. Following the course adopted in the case of Mr. A. W. Sullivan in 1860, we have suspended Mr. Atkinson from duty, pending such orders as your Grace may think fit to issue.

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6. At ths same time we desire to submit the following circumstances for the consideration of your Grace.

7. Mr. Atkinson married while a student in College, his wife's family being resident in Madras, and this circumstance induced him to seek for employment in the Presidency district rather than to proceed up country. He was thus exposed to the comparatively heavy expense of a town residence on the pay of an Assistant Collector, and to this was speedily added the heavy drain upon his resources caused by the needs of an invalid wife.

8. That Mr. Atkinson lived beyond his means is of course self-evident, but we have no reason whatever for imputing to him any wanton or vicious extravagance. He lived in the position occupied at the Presidency by other Members of the Service to which he belonged. He unfortunately did not recognize the fact that his means were insufficient to maintain that position as a married man. So far as we can judge of the case, he seems to have drifted into debt from want of timely decision to take the only step which could have saved him from embarrassment as a married Assistant, by at once seeking employment in the Provinces. The difficulties of his position were speedily aggravated by illness in his family, and at the present moment he finds himself, young in life and in the Service, loaded with a weight of debt, consisting mainly of interest on loans incurred in desperate need for obtaining temporary relief, with a wife in England whose health has so failed as to entail extraordinary expense for medical advice, and almost to preclude the hope of her returning to India, and with several children, one of whom, through accident on the home voyage, is probably crippled for life.

9. We are assured that if Mr. Atkinson is permitted to remain in the Service, he may be able to make an equitable settlement with his creditors with the assistance of an English firm of the highest respectability, and so to free himself from the encumbrance of liabilities to Natives.

10. With these observations, we submit the case for the consideration of Her Majesty's Government.

We have the honour to be,
My Lord Duke,
Your Grace's most obedient,
humble servants,

Fort St. George,
11th May 1872.

(Signed) A. J. ARBUTHNOT.
(„) FRED. P. HAINES,
Commander-in-Chief.
(„) J. D. SIM.
(„) R. S. ELLIS.

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FORT SAINT GEORGE.

PUBLIC (1872) *DEPARTMENT.*

Letter to the Right Honourable the Secretary of State for India.

Dated 11th May

No. 15 of 1872.

Referring for consideration and decision the case of Mr. Breeks Atkinson, a Junior Member of the Covenanted Civil Service, who has become largely involved in debt.